

Article - Local Government

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§20–606.

(a) Except as provided in subsection (b) of this section, by ordinance, the County Commissioners of St. Mary's County may impose a sales or use tax on any form of energy or fuel used or consumed in St. Mary's County.

(b) This section does not apply to:

(1) motor vehicle fuels;

(2) fuels used in the production of other forms of energy that are subject to the tax imposed under this section; or

(3) energy or fuel used by a municipality in St. Mary's County.

(c) Before the County Commissioners of St. Mary's County impose a tax under this section, the county commissioners shall hold a public hearing that:

(1) is advertised twice at least 10 days before the hearing in a newspaper of general circulation in St. Mary's County; and

(2) is not part of an annual budget hearing.

(d) (1) The County Commissioners of St. Mary's County may provide for the refund of the tax imposed under this section to a person who is eligible for:

(i) a tax credit under § 9–102 or § 9–104 of the Tax – Property Article; or

(ii) weatherization or energy assistance from the State.

(2) The county commissioners may provide for the refund of the tax imposed under this section to additional classes of persons based on:

(i) age;

(ii) income; or

(iii) charitable endeavors.

(e) (1) The tax imposed under this section shall be either:

- (i) a percentage of the net energy or fuel bill; or
- (ii) an amount per unit of fuel or energy.

(2) (i) If the tax imposed under this section is imposed as a percentage of the net energy or fuel bill, the rate of the tax may not exceed 5%.

(ii) If the tax imposed under this section is imposed as an amount per unit of fuel or energy, the amount per unit for each separate classification of energy or fuel, for any fiscal year, may not exceed 5% of a fraction:

1. the numerator of which is the sum of the total amounts billed in St. Mary's County by all vendors for energy or fuel subject to the tax within that classification during the calendar year that ends before the beginning of the fiscal year; and

2. the denominator of which is the total number of units of energy or fuel subject to the tax within that classification used or consumed in St. Mary's County during the calendar year that ends before the beginning of the fiscal year.

(3) The County Commissioners of St. Mary's County may establish different rates of tax on energy or fuel used for residential, commercial, and industrial purposes.

(f) (1) Except as provided in paragraph (2) of this subsection, the tax imposed under this section:

- (i) shall be itemized on the bill;
- (ii) may not be considered part of the price charged for the energy or fuel; and
- (iii) is not subject to the approval of the Public Service Commission.

(2) (i) A heating fuel vendor may include the tax imposed under this section as part of the price charged for fuel oil.

(ii) If the tax imposed under this section is included in the price, the fuel oil bill shall state that clearly.

(3) The vendor shall collect the tax on behalf of St. Mary's County.

(g) (1) On or before February 1 of each year, a vendor of energy or fuel subject to the tax imposed under this section shall certify to the County Commissioners of St. Mary's County, for each separate classification of energy or fuel for the preceding calendar year:

(i) the total amount billed by the vendor in St. Mary's County;
and

(ii) the total number of units sold by the vendor in St. Mary's County.

(2) If the tax imposed under this section is imposed as an amount per unit of fuel or energy, the county commissioners shall determine the maximum amount per unit allowed under subsection (e)(2)(ii) of this section based on the totals certified by vendors under paragraph (1) of this subsection.

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